

General Business Credit

► See instructions.
► Attach to your tax return.

OMB No. 1545-0895

2005
Attachment
Sequence No. **22**

Name(s) shown on return	Identifying number
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Part I Current Year Credit

1a Investment credit (Form 3468)	1a		
b Work opportunity credit (Form 5884)	1b		
c Welfare-to-work credit (Form 8861)	1c		
d Credit for increasing research activities (Form 6765)	1d		
e Low-income housing credit (Form 8586)	1e		
f Enhanced oil recovery credit (Form 8830)	1f		
g Disabled access credit (Form 8826)	1g		
h Renewable electricity production credit (Form 8835, Section A only)	1h		
i Indian employment credit (Form 8845)	1i		
j Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1j		
k Orphan drug credit (Form 8820)	1k		
l New markets credit (Form 8874)	1l		
m Credit for small employer pension plan startup costs (Form 8881)	1m		
n Credit for employer-provided child care facilities and services (Form 8882)	1n		
o Qualified railroad track maintenance credit (Form 8900)	1o		
p Biodiesel and renewable diesel fuels credit (Form 8864)	1p		
q Low sulfur diesel fuel production credit (Form 8896)	1q		
r Distilled spirits credit (Form 8906)	1r		
s Nonconventional source fuel credit (Form 8907)	1s		
t Energy efficient home credit (Form 8908)	1t		
u Alternative motor vehicle credit (Form 8910)	1u		
v Alternative fuel vehicle refueling property credit (Form 8911)	1v		
w Credit for contributions to selected community development corporations (Form 8847)	1w		
x Trans-Alaska pipeline liability fund credit (see instructions)	1x		
y General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1y		
z Hurricane Katrina employee retention credit (Form 5884-A)	1z		
2 Current year credit. Add lines 1a through 1z	2		
3 Passive activity credits included on line 2 (see instructions)	3		
4 Subtract line 3 from line 2	4		
5 Passive activity credits allowed for 2005 (see instructions)			
6 Carryforward of general business credit to 2005. See instructions for the schedule to attach	6		
7 Carryback of general business credit from 2006 (see instructions)	7		
8 Current year credit. Add lines 4 through 7	8		

Part II Allowable Credit

9	Regular tax before credits (see instructions)	9		
10	Alternative minimum tax (see instructions)	10		
11	Add lines 9 and 10	11		
12a	Foreign tax credit	12a		
b	Credits from Form 1040, lines 48 through 54	12b		
c	Possessions tax credit (Form 5735, line 17 or 27)	12c		
d	Nonconventional source fuel credit (Form 8907, line 23)	12d		
e	Other specified credits (see instructions)	12e		
f	Add lines 12a through 12e	12f		
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	13		
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	14		
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15		
16	Tentative minimum tax (see instructions)	16		
17	Enter the greater of line 15 or line 16	17		
18	Subtract line 17 from line 13. If zero or less, enter -0-	18		
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructions. Individuals, estates, and trusts: See instructions if claiming the research credit. C corporations: See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions if there has been an ownership change, acquisition, or reorganization	19		

Schedule A—Additional General Business Credit Allowed by Code Section 38(c)(2) (Before Repeal by the Revenue Reconciliation Act of 1990)—Only Applicable to C Corporations

20	Enter the portion of the credit shown on line 6 that is attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)	20		
21	Tentative minimum tax (from line 16)	21		
22	Multiply line 21 by 25% (.25)	22		
23	Enter the amount from line 18	23		
24	Enter the portion of the credit shown on line 8 that is not attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)	24		
25	Subtract line 24 from line 23. If zero or less, enter -0-	25		
26	Subtract line 25 from line 20. If zero or less, enter -0-	26		
27	For purposes of this line only, refigure the amount on Form 4626, line 10, by using zero on Form 4626, line 6, and enter the result here	27		
28	Multiply line 27 by 10% (.10)	28		
29	Net income tax (from line 13)	29		
30	Enter the amount from line 19	30		
31	Subtract line 30 from line 29	31		
32	Subtract line 28 from line 31	32		
33	Enter the smallest of line 22, line 26, or line 32	33		
34	Subtract line 33 from line 21	34		
35	Enter the greater of line 15 or line 34	35		
36	Subtract line 35 from line 29. Also enter this amount on line 19 instead of the amount previously figured on that line. Write "Sec. 38(c)(2)" next to your entry on line 19	36		